

Klaus Vogel On Double Taxation Conventions

Klaus Vogel On Double Taxation Conventions klaus vogel on double taxation conventions has significantly shaped the landscape of international tax law. As one of the most renowned scholars and practitioners in the field, Klaus Vogel's insights and writings on double taxation conventions (DTCs) have provided clarity and guidance for governments, legal professionals, and taxpayers worldwide. His contributions focus on the principles, interpretation, and practical application of treaties designed to prevent income from being taxed twice across different jurisdictions. This article delves into Klaus Vogel's perspective on double taxation conventions, exploring their purpose, key principles, interpretative approaches, and the impact of his work on modern international tax law.

Understanding Double Taxation Conventions What Are Double Taxation Conventions? Double taxation conventions, also known as tax treaties, are bilateral agreements between two countries aimed at avoiding or mitigating double taxation of income and capital. These treaties allocate taxing rights between the contracting states, establish procedures for resolving disputes, and promote international economic cooperation. Some core objectives of DTCs include:

- Preventing double taxation
- Fostering cross-border trade and investment
- Clarifying taxing rights
- Offering dispute resolution mechanisms

The Importance of Double Taxation Treaties In an increasingly globalized economy, cross-border transactions are commonplace. Without treaties, individuals and businesses could be subjected to taxation in both the source country (where income is generated) and the residence country (where the taxpayer resides). DTCs serve as a legal framework to prevent such situations, ensuring fair taxation and reducing tax barriers.

Klaus Vogel's Contributions to Double Taxation Convention Law Background and Academic Influence Klaus Vogel (1931–2017) was a German legal scholar whose work on international tax law, especially on double taxation conventions, is considered foundational. His meticulous analysis of treaty interpretation, tax sovereignty, and the legal principles underpinning DTCs has shaped both academic thought and practical application. Vogel's seminal work, "Principles of International Taxation," offers comprehensive insights into how treaties should be understood and applied. His approach emphasizes the importance of treaty 2 texts, the intention of the contracting parties, and the need for consistent interpretation aligned with international law principles.

Key Principles Highlighted by Klaus Vogel Vogel's approach to double taxation conventions emphasizes several key principles:

1. **Respect for the Autonomy of Treaties:** Treaties are separate legal instruments that must be interpreted according to their own language and context.
2. **Good Faith and Treaty Intent:** Interpretation should align with the genuine intentions of the contracting states.
3. **Use of the Vienna Convention on the Law of Treaties (VCLT):** As a guiding framework, the VCLT's provisions are essential for treaty interpretation, especially Articles 31 and 32.
4. **Principle of Mutual Agreement (MAP):** Disputes should ideally be resolved through mutual agreement, respecting the sovereignty of each state.

Interpretation of Double Taxation Conventions: Vogel's Perspective Literal and Teleological Approaches Vogel advocates for a balanced interpretative approach that combines:

- **Literal interpretation:** Giving effect to the plain meaning of treaty provisions.
- **Teleological interpretation:** Considering the purpose and objectives behind the treaty. He cautions against overly literal interpretations that ignore the treaty's broader context and purpose.

Applying the Vienna Convention on the Law of Treaties Klaus Vogel strongly emphasizes the importance of the VCLT's rules:

- **Article 31:** Treaty should be interpreted in good faith, considering the ordinary meaning, context, and the treaty's object and purpose.
- **Article 32:** Supplementary means of interpretation,

such as preparatory work, can be used to confirm or clarify the interpretation. He underscores that a correct interpretation often involves examining the treaty's negotiations, travaux préparatoires, and the overall context. Distinction Between Source and Residence Country Rights Vogel's analysis emphasizes the importance of respecting the allocation of taxing rights: - Source country: Generally has the primary right to tax income derived within its jurisdiction. - Residence country: Has the right to tax its residents' worldwide income, subject to provisions of the treaty. He advocates for clear rules to prevent conflicts and double taxation, often highlighting the importance of the "tie-breaker" rules in residency disputes.

3 Practical Implications of Klaus Vogel's Ideas Impact on Treaty Drafting and Interpretation

Vogel's principles influence how treaties are drafted and interpreted: - Clear and precise language to avoid ambiguity - Use of standard treaty clauses aligned with international norms - Incorporation of anti-abuse provisions to prevent treaty shopping

Dispute Resolution and Mutual Agreement Procedure (MAP)

Vogel's emphasis on good-faith negotiations and mutual agreement mechanisms has contributed to the development of MAP procedures, enabling taxpayers and states to resolve double taxation issues amicably.

Modern Challenges and Vogel's Relevance

In the face of evolving international tax issues such as digital economy taxation, BEPS (Base Erosion and Profit Shifting), and treaty shopping, Vogel's interpretative principles remain highly relevant. They serve as a foundation for modern treaty analysis and dispute resolution strategies.

Conclusion: The Lasting Legacy of Klaus Vogel

Klaus Vogel's work on double taxation conventions has left an indelible mark on the field of international tax law. His meticulous approach to treaty interpretation, emphasizing the importance of context, purpose, and good faith, continues to guide legal practitioners, lawmakers, and scholars. As international tax issues become more complex, Vogel's principles offer a robust framework for ensuring treaties are applied fairly and consistently, ultimately fostering international cooperation and economic growth.

Key Takeaways for Tax Professionals and Policymakers

- Prioritize the text and context of treaties, respecting their autonomy.
- Use the Vienna Convention's interpretative rules as a standard.
- Consider the treaty's purpose and objectives during interpretation.
- Promote clear drafting to prevent disputes.
- Emphasize mutual agreement procedures for dispute resolution.
- Adapt principles to new international tax challenges, maintaining fairness and cooperation.

By integrating Klaus Vogel's insights into practice, stakeholders can enhance the effectiveness of double taxation conventions and contribute to a more equitable global tax system.

--- Meta Description: Discover how Klaus Vogel's influential work on double taxation conventions shapes international tax law. Learn about treaty interpretation, key principles, and practical applications for fair cross-border taxation.

4 QuestionAnswer

Who is Klaus Vogel and what is his significance in the field of double taxation conventions? Klaus Vogel was a renowned legal scholar specializing in international tax law, particularly known for his influential work on double taxation conventions, which has shaped modern understanding and application of tax treaties between countries.

What are the key contributions of Klaus Vogel to the interpretation of double taxation conventions? Klaus Vogel's key contributions include his detailed analysis of treaty interpretation principles, emphasizing the importance of the object and purpose of conventions, and clarifying the application of treaty provisions in complex cross-border tax situations.

How does Klaus Vogel's approach influence current practices in drafting and applying double taxation treaties? Vogel's approach promotes a purposive and context-based interpretation of treaties, encouraging tax authorities and practitioners to consider the treaty's objectives and the intent behind provisions, thereby fostering more consistent and fair application of double taxation conventions.

What are some notable publications by Klaus Vogel on double taxation conventions? Some notable publications include his seminal book 'Vogel on Double Taxation Conventions,' which is widely regarded as a foundational text, along with numerous articles and commentaries that analyze treaty interpretation and international tax law.

Why is Klaus Vogel's work still relevant in contemporary international tax law debates? Vogel's work remains relevant because his principles of treaty interpretation continue to underpin legal rulings and policy discussions, especially as countries negotiate and interpret complex cross-border tax agreements in the evolving global

economy. Klaus Vogel on Double Taxation Conventions: A Comprehensive Insight Introduction Klaus Vogel on double taxation conventions remains a cornerstone reference in the field of international tax law. Renowned legal scholar and professor Klaus Vogel has profoundly influenced the interpretation and application of tax treaties—commonly known as double taxation conventions (DTCs)—which serve to prevent the same income from being taxed in more than one jurisdiction. His work offers invaluable guidance for legal practitioners, scholars, and policymakers striving to navigate the complex landscape of cross-border taxation. This article delves into Vogel’s key principles, his influential interpretations, and the enduring relevance of his contributions to the understanding of double taxation conventions. --- The Significance of Double Taxation Conventions Understanding Double Taxation and Its Challenges In an increasingly interconnected world economy, cross-border trade, investment, and mobility have become commonplace. However, this interconnectedness introduces the problem of double taxation, where the same income or capital is taxed by two different jurisdictions simultaneously. For example, a business operating in Country A but earning income in Country B might face tax obligations from Klaus Vogel On Double Taxation Conventions 5 both countries—leading to economic distortions, reduced investment incentives, and potential for double taxation disputes. Double taxation conventions are bilateral treaties designed to mitigate such issues. They allocate taxing rights between countries, establish rules to eliminate double taxation, and provide mechanisms for resolving disputes. These treaties are vital tools for ensuring international tax stability and fostering economic cooperation. --- Klaus Vogel’s Pioneering Approach to Double Taxation Conventions The Academic and Legal Foundation Klaus Vogel’s scholarship provided a systematic and detailed examination of the principles underpinning DTCs. His writings, especially his seminal book Vogel on Double Taxation Conventions, are considered authoritative references that elucidate the interpretation of treaty provisions rooted in both international law and domestic tax law. Vogel emphasized the importance of a contextual and purposive approach when interpreting treaty provisions, aligning with the Vienna Convention on the Law of Treaties (VCLT). His approach advocates for understanding treaties not merely as a collection of isolated rules but as instruments designed to facilitate international cooperation and fairness. Key Principles in Vogel’s Framework - Autonomy of Treaty Law: Vogel stressed that treaty provisions should be interpreted independently of domestic law, respecting the text’s ordinary meaning and the treaty’s purpose. - Limitation of Taxation Rights: DTCs generally allocate taxing rights to avoid overlaps, often prioritizing residence or source country interests. - Mutual Agreement Procedure (MAP): Vogel underscored the importance of dispute resolution mechanisms, which allow competent authorities to resolve interpretative conflicts. --- Core Concepts in Vogel’s Interpretation of DTCs The Residency and Source Rules Vogel’s interpretation of fundamental treaty concepts such as residence and source was pivotal. He articulated that: - Residence determines the taxpayer’s domicile, affecting the scope of the treaty’s protections. - Source refers to the jurisdiction where the income originates, often the primary basis for taxation rights. Vogel argued that the distinction between these concepts is crucial for correctly applying treaty provisions, especially article-specific rules like those for dividends, interest, and royalties. The Limitation on Benefits (LOB) Article Vogel extensively analyzed provisions that restrict treaty benefits to prevent abuse. The Limitation on Benefits (LOB) article aims to ensure that only genuine residents or beneficial owners qualify for treaty privileges. Vogel highlighted the importance of: - Substance over form: Emphasizing the economic reality behind claims. - Anti-abuse measures: Recognizing that treaties should not be exploited for tax avoidance. The Tie- Breaker Rules Vogel provided detailed insights into tie-breaker rules used to determine a taxpayer’s residence when both countries claim them. He advocated a balanced approach, considering factors such as permanent home, center of vital interests, habitual abode, and nationality, aligning closely with the VCLT’s principles. --- The Interpretation of Specific Treaty Provisions Dividends, Interest, and Royalties Vogel’s meticulous analysis clarified how treaties allocate taxing rights over passive income streams. He emphasized: Klaus Vogel On Double Taxation Conventions 6 - Source country’s limited taxing rights: Typically, source

countries can only tax such income at a reduced rate or under specific conditions. - Beneficial ownership: The importance of determining whether the recipient qualifies as the beneficial owner to prevent treaty shopping. Permanent Establishment (PE) Vogel's work shed light on the concept of permanent establishment, a critical threshold for taxing profits of a foreign enterprise. His interpretation focused on: - The functional and factual aspects of establishing a PE. - The importance of substance over form, ensuring that artificial arrangements do not distort the treaty's purpose. --- Practical Implications of Vogel's Principles Treaty Drafting and Negotiation Vogel's insights have influenced how treaties are drafted, particularly concerning: - Clarity in defining terms like resident, permanent establishment, and beneficial owner. - Incorporation of anti-abuse provisions, including LOB clauses and general anti-abuse rules. - The design of dispute resolution mechanisms tailored to prevent treaty shopping and aggressive tax planning. Dispute Resolution and Treaty Interpretation In practice, Vogel's approach encourages a judicial and administrative application of treaties that prioritizes: - The textual meaning aligned with the treaty's purpose. - A harmonious interpretation that fosters international cooperation. - Respect for the sovereign rights of each country while preventing tax evasion. --- The Enduring Relevance of Klaus Vogel's Work Influence on International Tax Law Despite the evolution of international tax rules, especially with the advent of the OECD Model Convention and the UN Model, Vogel's principles remain foundational. His emphasis on contextual interpretation and substance over form continues to guide courts, tax authorities, and treaty negotiators. Challenges and Critiques While Vogel's approach has garnered widespread respect, some critiques highlight: - The potential for subjectivity in interpretative discretion. - The need for harmonization among different treaty models. - The ongoing challenge of anti-abuse measures in a rapidly changing global tax environment. Nevertheless, his work remains a guiding light in understanding the complex nuances of double taxation conventions. --- Conclusion Klaus Vogel's contributions to the understanding and interpretation of double taxation conventions have left an indelible mark on international tax law. His principled, nuanced approach emphasizes clarity, fairness, and cooperation—principles that continue to underpin the effective application of tax treaties worldwide. As global economic integration deepens and tax planning strategies grow more sophisticated, Vogel's insights serve as a vital compass for practitioners and policymakers seeking to balance sovereign rights with the need for a fair, predictable international tax system. His legacy endures as a testament to the importance of rigorous legal scholarship in shaping practical solutions for cross-border taxation challenges. Klaus Vogel, double taxation conventions, tax treaties, international taxation, tax avoidance, transfer pricing, OECD Model Tax Convention, tax treaty interpretation, income tax, treaty benefits

Klaus Vogel on Double Taxation ConventionsKlaus Vogel on Double Taxation ConventionsInterpretation of Tax Treaties under International LawKlaus Vogel on Double Taxation ConventionsKlaus Vogel on Double Taxation ConventionsBeneficial Ownership in International Tax LawKlaus Vogel on Double Taxation ConventionsTaxation of International Performing ArtistesThe Concept of Permanent Establishment in the Insurance BusinessKlaus Vogel On Double Taxation ConventionsDie Aktualisierung des Betriebsstättenbegriffs. Auswirkungen des BEPS-Aktionsplans auf die Besteuerung von international agierenden UnternehmenDie Auswirkungen der Aktualisierung des Betriebsstättenbegriffs im Zuge des Aktionspunktes 7 des BEPS-Aktionsplans der OECD auf die Besteuerung international tätiger UnternehmenGerman Tax and Business LawKlaus Vogel on Double Taxation ConventionsKlaus Vogel on Double Taxation ConventionsEurope-China Tax TreatiesInternational TaxThe Witch's Complete Guide to CrystalsMadeira SpectroscopicInformation and Reflection Klaus Vogel Klaus Vogel F. A. Engelen Ekkehart Reimert Angelika Meindl-Ringler Klaus Vogel Dick Molenaar Daniele Frescurato Prof. Dr. Klaus Vogel Patrick Russek Patrick Russek Klaus Vogel Klaus Vogel Michael Lang Michael Honiball Sara Hadley Charles Piazzi Smyth P.K. Kirschenmann

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english translation of the second edition 1990 of doppelbesteuerungsabkommen the well known commentary on german treaties for the avoidance of double taxation an extensive and authoritative commentary to the oecd un and us model conventions for the avoidance of double taxation on income and capital

this publication considers the interpretation of tax treaties primarily from the standpoint of public international law the principal purpose of this study is to analyse and discuss the rules and principles of international law relevant to the interpretation of treaties in general and their application to tax treaties in particular the rules of international law enshrined in articles 31 32 and 33 of the vienna convention on the law of treaties are therefore central to this study where appropriate reference is made to the jurisprudence of the international court of justice and to the law and procedure of other international court and tribunals considers also the extent to which the relevant rules and principles of international law are binding on domestic court and taxpayers the importance of international law for the purpose of the interpretation of tax treaties is illustrated by a number of leading cases decided by the dutch supreme court hoge raad

klaus vogel on double taxation conventions is regarded as the international gold standard on the law of tax treaties this article by article commentary has been completely revised and updated to give you a full and current account of double tax conventions dtcs dtcs form the backbone of international taxation but they raise many interpretational questions this market leading work will provide you with the answers based on the oecd g20 multilateral instrument the oecd mc and commentary published in 2017 and the most recent amendments to the un mc the book also includes relevant case law and scholarly literature upto and including 2020 previous editions of the vogel have been routinely relied on by courts around the world including australia canada germany india south africa the netherlands and united kingdom what s new in this edition there have been many important developments in this area since the last edition in 2015 the authors discuss these developments and the effect they will have upon practitioners working in this area they also provide a wealth of new and revised case law along with the dtcs of emerging countries you ll find reports about major features in the dtc practice of many leading jurisdictions such as the dtc practice of austria canada france germany india the netherlands switzerland the uk and the us sections on divergent country practice covering their national models and networks of bilateral dtcs thorough analysis of the oecd and un model as well as the implementation of these models in practice amendments of bilateral dtcs textual or in substance on the basis of the 2017 anti beps multilateral instrument coverage of a full range of the latest tax

treaties around the world including important treaties between oecd and brics countries this new fifth edition of klaus vogel on double taxation conventions continues to reflect the unchallenged role of the oecd the oecd mc accompanied by the official commentary guidelines reports and other recommendations has sustained its position as the most important legal instrument in the area of dtcs on occasion the un mc and commentary diverge from the oecd texts when this happens the authors deal with the specifics of the un mc in separate annotations and analyses explaining and making sure you understand the differences how this will help you all the information you need to confidently advise on issues such as the taxation of income taxation of capital and the elimination of double taxation know that your advice to clients is based on the most up to date and respected information available from an outstanding team of editors and authors the editors professors ekkehart reimer and alexander rust have worked with the late professor vogel as well as an international team of top experts to completely update and enhance the content the writing team comprises editors prof dr ekkehart reimer heidelberg university and prof dr alexander rust wu vienna authors johannes becker federal ministry of finance berlin alexander blank university of erlangen nuremberg katharina blank federal ministry of finance berlin michael blank university of erlangen nuremberg prof dr luc de broe catholic university of leuven laga prof dr axel cordewener catholic university of leuven and flick gocke schauburg prof dr ana paula dourado university of lisbon daniela endres reich university of erlangen nuremberg prof dr werner haslehner university of luxembourg prof dr roland ismer university of erlangen nuremberg prof dr eric c c m kemmeren tilburg university prof dr georg kofler wu vienna sophia piotrowski university of erlangen nuremberg prof dr ekkehart reimer heidelberg university prof dr alexander rust wu vienna annika streicher wu vienna prof dr matthias valta duesseldorf university jens wittendorff ernst young copenhagen and university of aarhus kamilla zembala heidelberg university

in international tax law the term beneficial ownership refers to which parties involved in a cross border transaction are entitled to tax treaty benefits however determining beneficial ownership is a complex and often disputed issue subject to different meanings in different countries archival research on its early use in tax treaties and in the developing oecd model reveals that its meaning has changed dramatically over the decades leading to new interpretations significantly affecting current tax practice and scholarship this book dedicated to establishing how beneficial ownership should ideally be interpreted compares the use and interpretation of beneficial ownership both current and historical in a wide range of national jurisdictions as well as the eu ultimately shedding a clearer light than has heretofore been available on the meaning of the term in her very thorough analysis of the application of beneficial ownership the author touches on such aspects as the following historical development of the beneficial ownership requirement as used in tax treaties and in the oecd model tax convention on income and on capital rules of double taxation conventions application of the oecd s action plan on base erosion and profit shifting beps the problem of so called white income use of the substance over form principle attribution of income rules and the role of agents nominees and conduit companies specific analysis of the use and interpretation of beneficial ownership in a domestic law and treaty context in numerous jurisdictions with particular emphasis on the united kingdom australia the united states and germany is a major feature of the presentation as a thorough guide to determining whether a person claiming tax treaty benefits is the true owner and which parties are excluded from treaty benefits and to what extent this book will be of immeasurable value to lawyers tax authorities policymakers and other professionals working with taxable international transactions of any kind

the special tax rules for performing artistes lead to obstacles this book considers the problems regarding for example the determination of taxable income and the non deductibility of expenses and tax credits in the country of residence and gives clear examples of excessive taxation

business models adopted by insurance companies and comparative analysis of double tax treaty policies adopted in a number of countries with respect to the permanent establishment provision in the insurance business highlighting Switzerland for comparative purposes in a concluding chapter the author proposes changes to the definition of the dependent agent permanent establishment currently enshrined in the model treaties and their respective commentaries aligning such a definition to the regulatory framework in which insurance companies conduct their business in countries other than that of incorporation as a highly significant and timely contribution to the study of the interplay between insurance regulation and tax implications this very original work will prove of especial value to practitioners in international tax and insurance law as well as professionals in the financial services sector and tax academics

a commentary to the OECD UN and US model conventions for the avoidance of double taxation of income and capital with particular reference to German treaty practice double taxation conventions (DTCs) raise a plethora of interpretational questions for the practitioner and student of tax law this book provides the answers an encyclopedic treatise on DTCs Klaus Vogel on double taxation conventions is a guide to all legal issues DTCs raise and includes information on worldwide case law and commentators' views the OECD model convention serves as the organisational basis for this work each chapter focuses on one article of the convention and provides the wording of the article and that of the respective articles of the UN and US models the official commentary by OECD and an extensive discussion by the authors of the legal problems involved in addition Klaus Vogel on double taxation conventions offers an account of all German tax treaties how they differ from the model provisions and the potential practical impact of such differences the first two editions have been used by lawyers tax advisers and scholars all over the world courts in Canada Germany South Africa and the Netherlands have cited them as authority this revised edition includes the most recent OECD model revisions and all recent case law and relevant literature the authors have rethought many of the problems discussed further improved their argument and amended their views where they have been convinced by opponents

die Weltwirtschaft befindet sich im Umbruch in Zeiten der immer weiter voranschreitenden Globalisierung und Digitalisierung ergibt sich durch die Vielzahl an neuen Modellen die Notwendigkeit einer steuerpolitischen Neuausrichtung die internationalen Besteuerungsstandards scheinen jedoch mit dieser rasanten Entwicklung nicht mithalten daher beschäftigt sich dieses Buch mit den Auswirkungen der Aktualisierung des Betriebsstättenbegriffs im Zuge des Aktionspunktes 7 des BEPS Aktionsplans der OECD auf die Besteuerung international tätiger Unternehmen dabei ist das zentrale Anliegen die Auseinandersetzung mit den vorgeschlagenen Neuerungen des Aktionspunktes 7 zum Betriebsstättenbegriff des OECD MA und die Beurteilung der daraus resultierenden Auswirkungen auf mikroökonomischer Ebene

zentrales Anliegen dieser Arbeit ist die Auseinandersetzung mit den vorgeschlagenen Neuerungen des Aktionspunktes 7 zum Betriebsstättenbegriff des OECD MA um die sich daraus resultierenden Auswirkungen auf mikroökonomischer Ebene beurteilen zu können gilt es im Folgenden zu untersuchen welche Konsequenzen und Gestaltungsmöglichkeiten sich aus dieser Aktualisierung für international agierende Unternehmen ergeben beginnend mit einer theoretischen Einordnung soll die Relevanz des Begriffs der Betriebsstätte für den weiteren Fortgang der Arbeit aufgezeigt werden der Hauptteil der Arbeit befasst sich mit den konkreten Neuerungen des Aktionspunktes 7 für einen Vergleich erscheint es notwendig sich ebenfalls einen Überblick über die aktuell gültigen Regelungen zu verschaffen in einer Schlussbetrachtung werden Aspekte weiterer Aktionspunkte die mit den Arbeiten zum Aktionspunkt 7 in Verbindung stehen mit den Neuerungen zur Betriebsstättendefinition kontextualisiert abschließend werden die Erkenntnisse im Fazit zusammengetragen um einerseits eine fundierte Stellungnahme zu den Konsequenzen der aktualisierten Regelungen für international tätige

unternehmen zu formulieren und um andererseits die mögliche umsetzung der maßnahmen zu beleuchten um daraus empfehlungen für die unternehmen abzuleiten

providing treatment of landlord and tenant matters this book covers both commercial and residential issues the reader is informed with the changing complexities of legislation and case law in this area the coverage of cases and legislation is complemented by practical advice on issues facing practitioners in their daily work

double taxation conventions dtcs raise a plethora of interpretational questions for the practitioner and student of tax law this book provides the answers an encyclopedic treatise on dtcs klaus vogel on double taxation conventions is a guide to all legal issues dtcs raise and includes information on worldwide case law and commentators views the oecd model convention serves as the organisational basis for this work each chapter focuses on one article of the convention and provides the wording of the article and that of the respective articles of the un and us models the official commentary by oecd and an extensive discussion by the authors of the legal problems involved in addition klaus vogel on double taxation conventions offers an account of all german tax treaties how they differ from the model provisions and the potential practical impact of such differences

this network aims at initiating and coordinating both comparative education in taxation through the organisation of activities such as winter courses and guest lectures and comparative research in the field by means of joint research projects international conferences and exchange of researchers between various countries

this book is not merely a new edition but a complete and significantly expanded rewrite it comprises over 900 pages of expert and in depth exposition of this complex subject that has become so important in the modern global economy already established over four previous editions as the pre eminent work on the subject it is a must own book for all students and practitioners of tax whether from a legal business or accounting perspective professor lynette olivier and michael honiball are without peer in their understanding and clarity in this highly specialised field five new chapters have been added on taxation of individuals taxation of companies and dividends taxation of partnerships cross border vat and interpretation of statutes

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the occasion for this work was provided by the recent marxist leninist philosophic publications on problems involving the term information and by the extensive discussions of ideas originating in cybernetics thus the issues are quite recent which explains some peculiarities of our approach our main effort has been toward the clarification and systematization of questions on information which arise in the context of cybernetics where basic questions are involved one is brought back to traditional issues as is often the case when dealing with a novel subject stress on questions drawn from physics is due to the author s professional involvement in this field this work was written under the direction of professor j m bochenski principally in the context of a special program at the institute of east european studies of the university of fribourg switzerland a program carried out by professor bochenski with the collaboration of dr s muller markus participation in the special program was made possible by a grant from the west german innenministerium completion of the work was subsidized by the bundesinstitut für ostwissenschaftliche und internationale studien in cologne our thanks go to these

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